

**IC 4-22-5**

## Chapter 5. State Tax Board Hearings

**IC 4-22-5-1****Procedure**

Sec. 1. Where under the provisions of any statute, the department of local government finance or the Indiana board of tax review (referred to as "the Indiana board" in this section) is required to conduct a hearing, the commissioner of the department or a member or members of the Indiana board need not be present or preside at such hearing, but the commissioner or the Indiana board shall have the power, by an order in writing, to appoint to so preside hearing officers whose duties shall be prescribed in the order. In the discharge of their duties, the hearing officers shall have all the powers to investigate and to require evidence granted to the department or the Indiana board. The department or the Indiana board may conduct any number of hearings contemporaneously through different hearing officers. At the conclusion of a hearing, the hearing officer shall make a written report thereof. After receipt of the report the department or the Indiana board may take further evidence or hold further hearings. The decisions of the department or the Indiana board shall be based upon the report, additional evidence, and records as the department or Indiana board deems pertinent.

*(Formerly: Acts 1961, c.19, s.1.) As amended by P.L.90-2002, SEC.11.*